



**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY AMENDMENT 1,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 SENATE BILL 40**

July 10, 2007 – Offered by Representative WOOD.

1 At the locations indicated, amend the amendment as follows:

2 **1.** Page 286, line 10: after that line insert:

3 “1606m. Page 1182, line 24: after that line insert:

4 “**SECTION 2496m.** 78.01 (1) of the statutes is amended to read:

5 78.01 (1) IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate
6 determined under ss. 78.015 and 78.017 is imposed on all motor vehicle fuel received
7 by a supplier for sale in this state, for sale for export to this state or for export to this
8 state except as otherwise provided in this chapter. The motor vehicle fuel tax is to
9 be computed and paid as provided in this chapter. Except as otherwise provided in
10 this chapter, a person who receives motor vehicle fuel under s. 78.07 shall collect from
11 the purchaser of the motor vehicle fuel that is received, and the purchaser shall pay

1 to the person who receives the motor vehicle fuel under s. 78.07, the tax imposed by
2 this section on each sale of motor vehicle fuel at the time of the sale, irrespective of
3 whether the sale is for cash or on credit. In each subsequent sale or distribution of
4 motor vehicle fuel on which the tax has been collected as provided in this subsection,
5 the tax collected shall be added to the selling price so that the tax is paid ultimately
6 by the user of the motor vehicle fuel. After June 30, 2008, and before July 1, 2012,
7 the ethanol contained in motor vehicle fuel is not subject to the tax imposed under
8 this subsection, if the motor vehicle fuel consists of at least 85 percent ethanol. After
9 June 30, 2008, and before July 1, 2012, the biomass or other renewable resource
10 contained in biodiesel fuel, as defined in s. 168.14 (2m) (a), is not subject to the tax
11 imposed under this subsection, if the biodiesel fuel consists of at least 20 percent
12 biomass or other renewable resource.”.”

13 (END)